



Department of
**Finance &
Administration**

GRANTS WORKSHOP

SEFA & SIS Reporting

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WORKSHOP AGENDA



Grants Workgroup Updates



SEFA & SIS Overview



Subrecipient Reporting



Illustrative Examples



Q & A

GRANTS WORKGROUP UPDATES

❖ New Cash Management/Grant Director

- Jonathan Van Dyk

❖ Grant Information Sharing Website

- The Grants Information Sharing Internet Site , click [here](#).
- The Grants Information Sharing Intranet Site, click [here](#).



SEFA & SIS OVERVIEW

❖ Objectives

1. Meet Federal requirements
2. Reduce audit findings



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

1. Expenditures of the Federal award received directly from the federal government or through a third-party (non-TN state agency).
2. Required by 2 CFR [200.510\(b\)](#)
3. Complete and upload into Supplementary Data Manager (SDM).
4. Due by Wednesday, **September 19**.

Supplementary Information Schedule (SIS)

1. Expenditures of the Federal award received through another TN state agency.
2. For State agency to determine subrecipient reporting and closing activity.
3. Share with pass-through agency and Division of Accounts.
4. Due by Wednesday, **September 12.**

Subrecipient Reporting

❖ Subrecipient vs. Contractor

Payments to subrecipients are required to be reported separately on the SEFA and SIS. For assistance in determining whether a payee should be considered a subrecipient or a contractor (vendor), click [here](#) to access a helpful checklist on the Association of Government Accountants' website

SUBRECIPIENT REPORTING (CONTINUED)

Characteristics of Subrecipient [200.330\(a\)](#)

- Determines who is eligible to participate in the Federal program.
- Determines how services will be delivered to participants.
- Has its performance measured based on whether program objectives were met.
- Is responsible for programmatic decision making.
- Is responsible for adherence to program requirements.
- Uses the Federal assistance to carry out a program for a public purpose.

Characteristics of Contractor [200.330\(b\)](#)

- Provides goods or services within normal business operations.
- Provides similar goods or services to different purchasers.
- Provides goods or services that are ancillary to the operation of a state or Federal program.
- Operates in a competitive environment.
- Is not subject to compliance requirements.

✓ Click [here](#) for a checklist

SUBRECIPIENT REPORTING (CONTINUED)

❖ Edison Queries for SEFA & SIS

- Identifying information for **SEFA** related to subrecipients
[TN_GR06_V_SEFA_DETAILS](#) expanded with additional fields to help identify subrecipients.

- i. Contract fields (Supplier Contract ID, Contract Vendor, Contract Type, Contract Description, Supplier Type);
- ii. AP fields (AP Business Unit, Vendor, Voucher, Voucher Line).

- Identifying information for **SIS** related to subrecipients
[TN_PR101_PROJECT_COST_DETAIL](#) used to help identify amounts to be reported.

- ✓ **The end date reported on the SEFA and SIS should correspond to the end date on the Notice of Grant Award.**

SUBRECIPIENT REPORTING (CONTINUED)

❖ Additional Analysis

The following should be analyzed to identify any transactions that may affect amounts passed through to subrecipients:

1. Accrued liabilities (including prior year reversals);
2. Refunds of prior year expenditures (account 68012xxx);
3. Program income;
4. Reallocation journals.
5. Awards passed through to other State Agencies.

ILLUSTRATIVE EXAMPLES

❖ Job Aids Link.

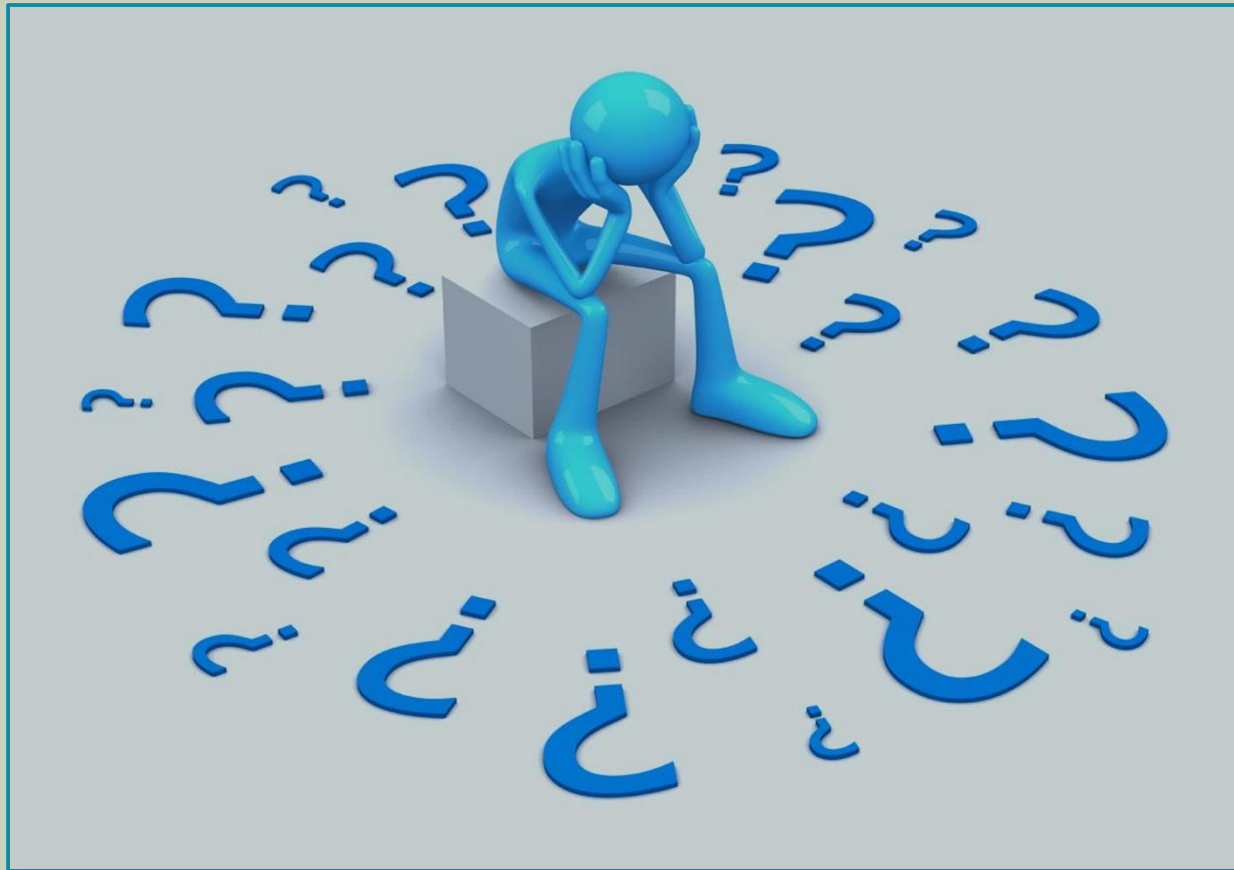
<https://www.tn.gov/finance/fa/fa-accounting-financial/fa-accfin-swa.html>

❖ Supplementary Information Schedule (SIS) must be shared with other State Agencies.

- Agency Fiscal List: Click [here](#)>Contacts-Internal Use Only
- SEFA Contact List



Q & A



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❖ Agency Fiscal Office List: Click [here](#)>>Contacts-Internal Use Only